

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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IN RE STATE STREET BANK AND TRUST :
CO. ERISA LITIGATION :
: :
: : 07 Civ. 8488 (RJH)
This document relates to: :
: :
07 Civ. 8488 (*Prudential Retirement Insurance and* :
Annuity Company v. State Street Bank and Trust :
Company and State Street Global Advisors, Inc.) :
: :
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**DECLARATION OF RAMSAY LEWIS
IN OPPOSITION TO DEFENDANTS' MOTION TO
TRANSFER TO DISTRICT OF MASSACHUSETTS**

I, Ramsay Lewis, hereby declare as follows:

1. I am Vice President and Corporate Counsel of Prudential Financial, Inc. (“Prudential Financial”), the parent corporation of plaintiff Prudential Retirement Insurance and Annuity Company (“Prudential”). I am a lawyer in Prudential Financial’s Law Department.
2. I submit this declaration to place before the Court certain facts relevant to Prudential’s opposition to the motion by State Street Bank and Trust Company and State Street Global Advisors Inc. (together, “State Street”), pursuant to 28 U.S.C. § 1404(a), to transfer this action to the District of Massachusetts.

Prudential and Prudential Financial

3. Prudential is a corporation incorporated under the laws of Connecticut, with its headquarters in Hartford, Connecticut. Prudential provides financial products and services to

institutional retirement plan sponsors that administer defined contribution and defined benefit plans.

4. Prudential does not have an office in Massachusetts. In addition to its headquarters in Hartford, Prudential has main offices in Woodbridge, New Jersey, Scranton, Pennsylvania, Dubuque, Iowa and Agoura Hills, California. Prudential has a sales office in Manhattan, located at 1 Penn Plaza, New York, New York.

5. As of January 2008, Prudential had 2,468 employees, 688 of whom (approximately 28%) were at Prudential's headquarters in Hartford, Connecticut, and 416 of whom (approximately 17%) were at Prudential's office in Woodbridge, New Jersey.

6. Since 2004, Prudential has been a wholly owned subsidiary of Prudential Financial. Prudential Financial is a corporation incorporated under the laws of New Jersey. Prudential Financial's headquarters are located in Newark, New Jersey. Through its subsidiaries, Prudential Financial offers a variety of products and services, including insurance, asset management, financial advisory and retirement services, banking and trust services, real estate brokerage franchises and relocation services.

7. Prudential Financial supplies finance and compliance services to Prudential. Prudential Financial's Law Department provides some legal services to Prudential. These centralized corporate functions, including the Prudential Financial Law Department, are based at Prudential Financial's headquarters in Newark.

8. Principal decisions about the conduct of Prudential's case are made by Christine Marcks, the President of Prudential, and James Mallozzi, Prudential's Senior Vice President, Institutional Solutions. These decisions are made in consultation with lawyers in Prudential Financial's Law Department. The lawyers in Prudential Financial's Law Department who are

involved in this case work at Prudential Financial's headquarters in Newark, at Prudential's headquarters in Hartford and at its office in Woodbridge. Ms. Marcks's office is at Prudential's headquarters in Hartford. Mr. Mallozzi has offices at Prudential's headquarters in Hartford as well as at Prudential's office in Woodbridge.

The Plans

9. Prudential brought this case on behalf of retirement plans (the "Plans"), which invested in the State Street Global Advisors Intermediate Bond Fund and the State Street Global Advisors Government Credit Bond Fund (together, the "Bond Funds") by purchasing units of Prudential separate accounts.

10. Institutional plan sponsors for the Plans are located in about 32 states. Retirement plans are typically administered, and investment decisions for such plans are typically made, where the plan's institutional sponsor is located. Approximately 20 of these institutional plan sponsors with retirement plans that are among the Plans are located in New York, and approximately three of these sponsors are located in Massachusetts.

11. Contracts between Prudential and the Plans were issued in about 29 states. Prudential typically issues a contract with a plan in the state where the trustee of that plan is located. Prudential issued approximately ten contracts with Plans in New York and approximately one contract with a Plan in Massachusetts.

12. Prudential employees travel to New York City on a regular basis to meet with institutional plan sponsors located there whose retirement plans are among the Plans. Prudential employees communicate with these institutional plan sponsors with varying frequency, including daily or weekly communications in some cases.

Prudential's Decisions about the Bond Funds

13. Prudential's reports to the Plans about the Bond Funds were prepared and distributed by Prudential employees working at its headquarters in Hartford, including Adam Cohen and Carolyn Delisle.

14. Prudential's communications with the Plans about the Bond Funds in the months leading up to Prudential's complete withdrawal from the Bond Funds were initiated by employees and consultants working in Hartford (including Mr. Cohen, Joelle Conley, Matthew Dingee, Robert Frascona, Kathy Gorman, Amy Hatfield, Dean Molinaro and George Palms, Jr.), as well as Laura Stern, who works at Prudential's office in Chicago.

15. The majority of Prudential's decisions regarding the Prudential separate accounts' investments in the Bond Funds were made by investment analysts and executives responsible for the fixed income sector, including Messrs. Dingee, Frascona and Palms. From their offices in Hartford, these Prudential employees initiated repeated requests to State Street for information concerning the Bond Funds during the period leading up to Prudential's complete withdrawal from the Bond Funds.

16. Prudential's decision to request that State Street redeem all remaining amounts in the Bond Funds was made by senior executives of Prudential, including John Kalamarides and Mr. Mallozzi, in consultation with in-house counsel including Prudential's Chief Legal Officer, Stephen Wieler. Mr. Kalamarides is based in Hartford. Mr. Mallozzi and Mr. Wieler both have offices in Hartford and Woodbridge.

Non-Recourse Loans

17. State Street's motion to dismiss Prudential's case and its alternative motion for summary judgment refers to non-recourse loans made by Prudential to the separate accounts that held the Plans' investments in the Bond Funds.

18. The process for advancing funds to the separate accounts via non-recourse loans was developed and implemented by Prudential employees working in Woodbridge (including Stephen Wieler and Rob Tyndall) and in Hartford.

Prudential's Choice of Forum

19. Prudential filed the complaint in this action on October 1, 2007. Prudential believes that venue is proper in this District under the venue provision of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. § 1132(e)(2). Another reason for Prudential's choice of forum was the convenient location of this District, and the Pearl Street Courthouse, to Prudential's multiple offices. Prudential also has a sales office in Manhattan. This District is located between Prudential's headquarters in Hartford and its office in Woodbridge. The Pearl Street Courthouse is convenient to Prudential Financial's headquarters in Newark where the Prudential Financial Law Department is based.

20. The Pearl Street Courthouse is approximately 118 miles from Prudential's headquarters in Hartford, Connecticut, 28 miles from Prudential's office in Woodbridge, New Jersey, and ten miles from Prudential Financial's headquarters in Newark, New Jersey. The District of Massachusetts' Boston courthouse is located approximately 101 miles from Prudential's headquarters in Hartford, 243 miles from Prudential's location in Woodbridge and 226 miles from Prudential Financial's headquarters in Newark. Copies of directions from Mapquest.com showing the distances between these locations are attached as Exhibit A.

Prudential Witnesses

21. A trial in the Southern District of New York would be more convenient for Prudential's likely trial witnesses. They would be able to use Prudential and Prudential Financial's office facilities located in Manhattan and Newark throughout the course of the trial. Prudential Financial's headquarters in Newark are a short trip from the Courthouse by car or PATH train, and Prudential's likely trial witnesses would be able to avail themselves of Prudential Financial's corporate services located in Newark, including the Prudential Financial Law Department, during the trial.

22. On information and belief, many of Prudential's likely trial witnesses make regular business-related trips to New York. Mr. Frascona makes business trips to New York between two and seven times each year. Mr. Mallozzi travels frequently to New York for business, both single day trips and trips of three or four days duration. Mr. Molinaro makes around five business trips to New York each year. George Palms, Jr. makes between six and eight business-related trips to New York each year. Each of these potential witnesses travels to Boston less frequently.

Disruption to Prudential's Business

23. Prudential's business could be disrupted if it was required to litigate and try this case in Boston. Prudential's likely trial witnesses comprise six current employees: an analyst (Mr. Dingee), an investment strategist (Mr. Molinaro), a consultant (Ms. Hatfield) and three executives (Messrs. Frascona, Mallozzi and Palms). Each of these witnesses has significant responsibilities for servicing Prudential's clients or for managing Prudential's institutional and retirement products and advisory services. They would need to absent themselves from their regular duties and travel to Boston, at Prudential's expense, for part of the trial. In Boston,

unlike New York, these witnesses would not have convenient access to any Prudential office or facilities.

Document Production

24. Prudential Financial's Law Department includes a Discovery Services Team, which is located in Newark, whose members work with outside lawyers and vendors on document productions. The Discovery Services Team has dedicated space for document review and production within Prudential Financial's headquarters, capable of accommodating 26 document reviewers.

25. In October 2007, in anticipation of State Street's document requests in this case, Prudential Financial's Discovery Services Team began to collect and process tens of thousands of potentially relevant documents at its document review facility in Newark. The Discovery Services Team collected more than 73,000 electronic documents from Prudential employees likely to have discoverable information. The Discovery Services Team also collected and imaged over 9,000 pages of hard copy documents in Newark. After processing, some original hard copy documents were subsequently returned to their custodians at Prudential's headquarters in Hartford.

26. Prudential will produce electronic and imaged documents in response to State Street's document requests from the repository of electronic and imaged documents that Prudential Financial's Discovery Services Team have collected and reviewed in Newark. As a result of the Discovery Service's Team's collection of images of documents, it will not be inconvenient for Prudential to produce these documents, either electronically or by downloading them on to portable media and mailing them to any location in the United States.

I declare under the penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed in New York, New York, on March 10, 2008.

Ramsay Lewis
Ramsay Lewis

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EXHIBIT A



A: 500 Pearl St, New York, NY 10007-1316

- | | | |
|--|---|--------|
| | 1: Start out going SOUTHEAST on WORTH ST toward BAXTER ST. | 0.2 mi |
| | 2: WORTH ST becomes ST JAMES PL. | 0.0 mi |
| | 3: Turn RIGHT to stay on ST JAMES PL. | 0.2 mi |
| | 4: ST JAMES PL becomes PEARL ST. | 0.1 mi |
| | 5: Turn LEFT to take the FDR DR ramp. | 0.0 mi |
| | 6: Keep RIGHT at the fork in the ramp. | 0.4 mi |
| | 7: Merge onto FDR DR N. | 7.7 mi |
| | 8: Take the TRIBORO BR/GRAND CENTRAL PKWY exit, EXIT 17, on the LEFT toward I-278/BRUCKNER EXPWY. | 0.4 mi |
| | 9: Merge onto TRIBOROUGH BRIDGE (Portions toll). | 0.4 mi |
| | 10: Merge onto I-278 E toward I-87 N/BRONX/UPSTATE N Y/NEW ENGLAND. | 5.5 mi |
| | 11: I-278 E becomes I-95 N. | 2.4 mi |
| | 12: Take the HUTCHINSON PKWY NORTH exit, EXIT 9. | 0.1 mi |
| | 13: Merge onto HUTCHINSON RIVER PKWY N via the exit on the LEFT. | 1.7 mi |
| | 14: Merge onto I-95 N via EXIT 6 toward NEW HAVEN (Portions toll) (Crossing into CONNECTICUT). | 60 mi |
| | 15: Merge onto I-91 N via EXIT 48 on the LEFT toward HARTFORD. | 38 mi |
| | 16: Take EXIT 29A on the LEFT toward CAPITOL AREA. | 0.3 mi |
| | 17: Merge onto WHITEHEAD HWY. | 0.5 mi |
| | 18: Enter next roundabout and take 1st exit onto WELLS ST. | 0.1 mi |
| | 19: WELLS ST becomes TRUMBULL ST. | 0.0 mi |



20: Turn RIGHT to stay on TRUMBULL ST.

0.2 mi

END

21: End at 280 Trumbull St Hartford, CT 06103-3509

Estimated Time: 2.0 hours 18 minutes Estimated Distance: 118 miles

B: 280 Trumbull St, Hartford, CT 06103-3509

Total Time: 2.0 hours 18 minutes Total Distance: 118 miles

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MAPQUEST.

A: 500 Pearl St, New York, NY 10007-1316

- | | | |
|---|---|--------|
|  | 1: Start out going NORTHWEST on WORTH ST toward HAMILL PL. | 0.1 mi |
|  | 2: Turn RIGHT onto CENTRE ST. | 0.2 mi |
|  | 3: Turn LEFT onto CANAL ST. | 0.6 mi |
|  | 4: Turn RIGHT onto HOLLAND TUNNEL/HUDSON ST. | 0.0 mi |
|  | 5: Stay STRAIGHT to go onto HOLLAND TUNNEL/HUDSON ST. Continue to follow HOLLAND TUNNEL (Crossing into NEW JERSEY). | 1.9 mi |
|  | 6: HOLLAND TUNNEL becomes 14TH ST. | 0.3 mi |
|  | 7: 14TH ST becomes I-78 W/NEW JERSEY TPKE EXT W (Portions toll). | 8.0 mi |
|  | 8: Take the TURNPIKE SOUTH/I-95 S exit. | 0.6 mi |
|  | 9: Merge onto I-95 S/NEW JERSEY TURNPIKE S toward CARS/TRUCKS-BUSES (Portions toll). | 13 mi |
|  | 10: Take the GARDEN STATE PARKWAY exit, EXIT 11, toward US-9/WOODBRIDGE. | 1.2 mi |
|  | 11: Merge onto GARDEN STATE PKWY N (Portions toll). | 2.0 mi |
|  | 12: Take EXIT 131A toward METRO PARK. | 0.4 mi |
|  | 13: Stay STRAIGHT to go onto WOOD AVE S/CR-649. | 0.1 mi |
|  | 14: End at 200 Wood Ave S Iselin, NJ 08830-2706 | |

Estimated Time: 36 minutes Estimated Distance: 28 miles

B: 200 Wood Ave S, Iselin, NJ 08830-2706

Total Time: 36 minutes Total Distance: 28 miles

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MAPQUEST[®]

A: 500 Pearl St, New York, NY 10007-1316

- | | | |
|--|---|--------|
|  START | 1: Start out going NORTHWEST on WORTH ST toward HAMILL PL. | 0.1 mi |
|  | 2: Turn RIGHT onto CENTRE ST. | 0.2 mi |
|  | 3: Turn LEFT onto CANAL ST. | 0.6 mi |
|  | 4: Turn RIGHT onto HOLLAND TUNNEL/HUDSON ST. | 0.0 mi |
|  | 5: Stay STRAIGHT to go onto HOLLAND TUNNEL/HUDSON ST. Continue to follow HOLLAND TUNNEL (Crossing into NEW JERSEY). | 1.9 mi |
|  | 6: HOLLAND TUNNEL becomes 14TH ST. | 0.3 mi |
|  | 7: 14TH ST becomes NJ-139 W. | 1.2 mi |
|  | 8: Merge onto US-1 9 S/US-1 & 9 S/US-1 S/US-9 S. | 3.3 mi |
|  | 9: Take the RAYMOND BOULEVARD exit toward NEWARK. | 0.4 mi |
|  | 10: Stay STRAIGHT to go onto FOUNDRY ST. | 0.1 mi |
|  | 11: Turn RIGHT onto RAYMOND BLVD. | 1.9 mi |
|  | 12: Turn LEFT onto MULBERRY ST. | 0.0 mi |
|  | 13: Turn RIGHT onto COMMERCE ST. | 0.2 mi |
|  | 14: Turn LEFT onto BROAD ST. | 0.0 mi |
|  END | 15: End at 751 Broad St Newark, NJ 07102-3714 | |

Estimated Time: 20 minutes Estimated Distance: 10 miles

B: 751 Broad St, Newark, NJ 07102-3714

Total Time: 20 minutes Total Distance: 10 miles

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MAPQUEST

A: 1 Courthouse Way, Boston, MA 02210-3002

- START** 1: Start out going NORTHWEST on NORTHERN AVE toward OLD NORTHERN AVE BRIDGE. 0.1 mi
-  2: Turn LEFT onto SLEEPER ST. 0.1 mi
-  3: Turn RIGHT onto SEAPORT BLVD/EVELYN MOAKLEY BRIDGE. Continue to follow SEAPORT BLVD. 0.2 mi
-  4: Turn LEFT onto PURCHASE ST/JOHN F FITZGERALD SURFACE RD. 0.1 mi
-  5: Turn LEFT onto CONGRESS ST. 0.0 mi
-  6: Take the ramp toward I-93 SOUTH/QUINCY/I-90 WEST/WORCESTER. 0.5 mi
-  7: Take the exit toward I-90 WEST/MASS PIKE/ALBANY ST. 0.1 mi
-  8: Merge onto I-90 W/MASS PIKE/MASSACHUSETTS TURNPIKE toward WORCESTER (Portions toll). 55 mi
-  9: Merge onto I-84 W via EXIT 9 toward US-20/STURBRIDGE/HARTFORD (Portions toll) (Crossing into CONNECTICUT). 44 mi
-  10: Take the US-44 W exit, EXIT 50, toward I-91 S/MAIN ST. 0.2 mi
-  11: Stay STRAIGHT to go onto MORGAN ST N/US-44 W. 0.1 mi
-  12: MORGAN ST N/US-44 W becomes N CHAPEL ST. 0.1 mi
-  13: Turn LEFT onto TRUMBULL ST. 0.2 mi
- END** 14: End at 280 Trumbull St Hartford, CT 06103-3509

Estimated Time: 1 hour 42 minutes Estimated Distance: 101 miles

B: 280 Trumbull St, Hartford, CT 06103-3509

Total Time: 1 hour 42 minutes Total Distance: 101 miles

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MAPQUEST[®]

A: 1 Courthouse Way, Boston, MA 02210-3002

-  1: Start out going NORTHWEST on NORTHERN AVE toward OLD NORTHERN AVE BRIDGE. 0.1 mi
-  2: Turn LEFT onto SLEEPER ST. 0.1 mi
-  3: Turn RIGHT onto SEAPORT BLVD/EVELYN MOAKLEY BRIDGE. Continue to follow SEAPORT BLVD. 0.2 mi
-  4: Turn LEFT onto PURCHASE ST/JOHN F FITZGERALD SURFACE RD. 0.1 mi
-  5: Turn LEFT onto CONGRESS ST. 0.0 mi
-  6: Take the ramp toward I-93 SOUTH/QUINCY/I-90 WEST/WORCESTER. 0.5 mi
-  7: Take the exit toward I-90 WEST/MASS PIKE/ALBANY ST. 0.1 mi
-  8: Merge onto I-90 W/MASS PIKE/MASSACHUSETTS TURNPIKE toward WORCESTER (Portions toll). 55 mi
-  9: Merge onto I-84 W via EXIT 9 toward US-20/STURBRIDGE/HARTFORD (Portions toll) (Crossing into CONNECTICUT). 42 mi
-  10: Merge onto CT-15 S via EXIT 57 on the LEFT toward I-91 S/CHARTER OAK BR/N.Y. CITY. 1.9 mi
-  11: Merge onto I-91 S via EXIT 86 toward NEW HAVEN/N.Y. CITY. 37 mi
-  12: Merge onto I-95 S via the exit on the LEFT (Portions toll) (Crossing into NEW YORK). 70 mi
-  13: Keep RIGHT to take I-95 S toward G W BRIDGE/LOWER LEVEL/LAST NY EXIT (Crossing into NEW JERSEY). 2.6 mi
-  14: Keep LEFT to take I-95 EXPRESS LN S/NEW JERSEY TURNPIKE S toward I-80/GARDEN STATE PARKWAY/PATERSON. 2.5 mi
-  15: Take I-95 S/NEW JERSEY TURNPIKE S toward US-46/NEWARK (Portions toll). 13 mi
-  16: Keep RIGHT to take I-95 S/NEW JERSEY TURNPIKE S toward CARS-TRUCKS-BUSES (Portions toll). 14 mi
-  17: Take the GARDEN STATE PARKWAY exit, EXIT 11, toward US-9/WOODBRIDGE. 1.2 mi

-  18: Merge onto GARDEN STATE PKWY N (Portions toll). 2.0 mi
-  19: Take EXIT 131A toward METRO PARK. 0.4 mi
-  20: Stay STRAIGHT to go onto WOOD AVE S/CR-649. 0.1 mi
-  21: End at 200 Wood Ave S Iselin, NJ 08830-2706

Estimated Time: 4.0 hours 20 minutes Estimated Distance: 243 miles

B: 200 Wood Ave S, Iselin, NJ 08830-2706

Total Time: 4.0 hours 20 minutes Total Distance: 243 miles

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A: 1 Courthouse Way, Boston, MA 02210-3002

-  1: Start out going NORTHWEST on NORTHERN AVE toward OLD NORTHERN AVE BRIDGE. 0.1 mi
-  2: Turn LEFT onto SLEEPER ST. 0.1 mi
-  3: Turn RIGHT onto SEAPORT BLVD/EVELYN MOAKLEY BRIDGE. Continue to follow SEAPORT BLVD. 0.2 mi
-  4: Turn LEFT onto PURCHASE ST/JOHN F FITZGERALD SURFACE RD. 0.1 mi
-  5: Turn LEFT onto CONGRESS ST. 0.0 mi
-  6: Take the ramp toward I-93 SOUTH/QUINCY/I-90 WEST/WORCESTER. 0.5 mi
-  7: Take the exit toward I-90 WEST/MASS PIKE/ALBANY ST. 0.1 mi
-  8: Merge onto I-90 W/MASS PIKE/MASSACHUSETTS TURNPIKE toward WORCESTER (Portions toll). 55 mi
-  9: Merge onto I-84 W via EXIT 9 toward US-20/STURBRIDGE/HARTFORD (Portions toll) (Crossing into CONNECTICUT). 42 mi
-  10: Merge onto CT-15 S via EXIT 57 on the LEFT toward I-91 S/CHARTER OAK BR/N.Y. CITY. 1.9 mi
-  11: Merge onto I-91 S via EXIT 86 toward NEW HAVEN/N.Y. CITY. 37 mi
-  12: Merge onto I-95 S via the exit on the LEFT (Portions toll) (Crossing into NEW YORK). 70 mi
-  13: Keep RIGHT to take I-95 S toward G W BRIDGE/LOWER LEVEL/LAST NY EXIT (Crossing into NEW JERSEY). 2.6 mi
-  14: Keep LEFT to take I-95 EXPRESS LN S/NEW JERSEY TURNPIKE S toward I-80/GARDEN STATE PARKWAY/PATERSON. 2.5 mi
-  15: Take I-95 S/NEW JERSEY TURNPIKE S toward US-46/NEWARK (Portions toll). 10 mi
-  16: Merge onto I-280 W via EXIT 15W toward NEWARK/KEARNY (Portions toll). 3.1 mi
-  17: Take the RT-21 S exit, EXIT 15A, toward NEWARK. 0.1 mi

- ◆ 18: Turn SLIGHT LEFT onto GRANT ST. ◆ 19: Turn LEFT onto BROAD ST. 0.5 mi 0.1 mi
◆ 20: Keep RIGHT at the fork to continue on BROAD ST. 0.4 mi
END 21: End at 751 Broad St Newark, NJ 07102-3714

Estimated Time: 4.0 hours 3 minutes Estimated Distance: 226 miles

B: 751 Broad St, Newark, NJ 07102-3714

Total Time: 4.0 hours 3 minutes Total Distance: 226 miles

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